

**SPECIAL COUNCIL MEETING  
CITY OF WATERTOWN  
April 8, 2004  
5:00 P.M.**

**MAYOR JEFFREY A GRAHAM PRESIDING**

**PRESENT:**           COUNCILMAN STEPHEN J. BRADLEY  
                  COUNCILWOMAN ROXANNE M. BURNS  
                  COUNCILMAN PETER L. CLOUGH  
                  COUNCILMAN TIMOTHY R. LABOUF  
                  MAYOR GRAHAM

**ALSO PRESENT:**   CITY MANAGER MARY M. CORRIVEAU  
                          ATTORNEY JAMES SLYE

Mayor Graham opened the special meeting.

**MOTION WAS MADE BY COUNCILMAN CLOUGH TO MOVE INTO  
EXECUTIVE SESSION TO DISCUSS PENDING LITIGATION.**

**MOTION WAS SECONDED BY COUNCILMAN LABOUF AND CARRIED  
WITH ALL VOTING IN FAVOR THEREOF.**

Council moved into Executive Session at 5:03 p.m.

Council reconvened at 5:29 p.m.

The following resolution was presented:

**INTRODUCED BY COUNCILMAN PETER L. CLOUGH**

**WHEREAS**, certain premises owned by Liberty Christian Center, Inc.  
("Petitioner") in the City of Watertown at 210 Court Street and also known as Parcel No.  
7-03-103.000 on the Assessment Roll and Map of the City, are assessed upon the  
Assessment Roll of the City for the payment of taxes of the year 2001:

210 Court Street - \$760,000.00

and

**WHEREAS**, Petitioner has been granted an exemption for real property taxes  
pursuant to N.Y. RPTL §420-a starting with tax year 2000 in respect to the subject  
premises,

**WHEREAS**, the real property tax exemption was revoked for tax year 2001, and was denied to tax year 2002 and 2003 by the City Assessor, which determinations were upheld by the Board of Assessment Review; and

**WHEREAS**, Liberty Christian Center, Inc. has heretofore duly instituted in Supreme court proceedings to review the determination to revoke, and deny, exemptions and the assessment for the years 2001,2002 and 2003 and such hearings remain pending, and

**WHEREAS**, the parties have conditionally agreed that said assessment for tax roll year 2001 has been determined and fixed in the amount of \$760,000.00 on subject parcel; and

**WHEREAS**, the parties have conditionally agreed that said assessment for tax roll year 2002 has been determined and fixed in the amount of \$760,000.00 on subject parcel; and

**WHEREAS**, the parties have conditionally agreed that said assessment for tax roll year 2003 has been determined and fixed in the amount of \$760,000.00 on subject parcel; and

**WHEREAS**, the determination to revoke the real property tax exemption for tax year 2001 is upheld and the determinations to deny the real property exemption for tax year 2002 and 2003 are upheld; and

**WHEREAS**, there is now due unpaid taxes, interest and penalties against the subject property for tax years 2001-2003 as follows:

Taxes:	\$86,701.50
Interest and penalties:	\$ 8,210.55
Total:	\$94.912.05; and

**WHEREAS**, Petitioner shall pay \$90,000.00 to Respondents out of the sale of the subject property in full satisfaction of all real estate tax amounts and liens due and owing for tax years 2001-2003 and Respondents shall avoid costs and expenses associated with further litigation; and

**WHEREAS**, the City reserves the right to adjust the assessment to new additions or improvements upon the subject property if Petitioner makes additions to, or improvements upon the subject property which warrant a change in assessment, and similarly, the Petitioner shall not be barred from challenging and commencing proceedings to review the assessment on new additions or improvements in the event there are new additions or improvements on the subject premises; and

**WHEREAS**, the compromise and settlement of the aforesaid proceedings upon the above basis is deemed in the best interests of the City;

**WHEREAS**, this settlement is expressly conditioned upon approval by all parties in: Attorney General of the State of New York v. Robert Bryant, et al; Liberty Christian Center, Inc. v. Stephen Bryant, et al; and Liberty Communications v. Bryant, et al.

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Watertown, New York that the City Attorneys of the City of Watertown be and are hereby authorized, empowered and directed to enter into a formal Stipulation of Settlement and Discontinuance of the aforesaid proceedings commenced by Liberty Christian Center, Inc. on the subject premises and for tax years 2001,2002 and 2003 to review the removal/denial of tax exemptions and tax assessment with the Counsel of Liberty Christian Center, Inc. on the following terms and conditions:

1. That the total assessment for the aforesaid premises owned by Liberty Christian Center, Inc. and known as 210 Court Street, Watertown, New York and designated as Tax Parcel No. 7-03-103 shall remain at \$760,000.00 for tax roll years 2001,2002 and 2003.
2. That the determination of the City Assessor to revoke a real property tax exemption on the subject for 2001 is upheld.
3. That the determinations of the City Assessor to deny real property tax exemption on the subject property for tax years 2002 and 2003 are upheld.
4. That there is now due and owing unpaid taxes, interest and penalties against the subject property for tax years 2001-2003 as follows:

Taxes:	\$86,701.50
Interest and penalties:	\$ 8,210.55

5. That the subject property is to be sold and \$90,000.00 paid to the City out of such sales proceeds in full satisfaction of all real estate taxes, interest and penalties due and owing in respect to the subject property for tax years 2001,2002 and 2003.
6. That the City shall, upon receipt of such funds, promptly allocate such settlement amount among the tax jurisdictions as their respective shares may dictate for tax years 2001,2002 and 2003 and promptly remit such amounts to the tax jurisdictions to the extent such amounts remain unpaid.
7. That an Order of the Supreme Court shall be made and entered settling the aforesaid proceedings to review said assessment without cost to either party as against the other and upon the terms and conditions set forth above; and

**BE IT FURTHER RESOLVED**, that the City Assessor and all other municipal officers, agents or employees be and they hereby are directed to do such acts and things as may be necessary to give full force and effect to the aforesaid settlement.

**SECONDED BY COUNCILMAN STEPHEN J. BRADLEY AND CARRIED WITH ALL VOTING YEA**

(Rules waived by motion of Councilman Clough, seconded by Councilman Bradley and carried with all voting in favor thereof.)

**AT THE CALL OF THE CHAIR MEETING WAS DULY ADJOURNED AT 5:30 P.M. BY MOTION OF COUNCILMAN CLOUGH, SECONDED BY COUNCILMAN BRADLEY AND CARRIED WITH ALL VOTING IN FAVOR THEREOF.**

**Donna M. Dutton**  
City Clerk